

Qualified student loan interest deductions are reported on either line 18 of Form 1040A, or line 33 of Form 1040.

Adjusted gross income

15 Add lines 7 through 14b (far right column). This is your **total income**. ► 15

16 Educator expenses (see page 26). 16

17 IRA deduction (see page 26). 17

18 Student loan interest deduction (see page 29). 18

19 Tuition and fees deduction (see page 29). 19

20 Add lines 16 through 19. These are your **total adjustments**. 20

21 Subtract line 20 from line 15. This is your **adjusted gross income**. ► 21

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 57.

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